

BUDGET SUMMARY



Summary of Permanent Employee Positions

Department	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Proposed
City Clerk	1.50	1.50	1.50	1.50
Electoral Board	2.50	3.00	3.00	3.00
City Manager	2.50	2.50	3.00	4.00
Personnel	4.00	4.00	4.00	4.00
Communications	2.00	2.00	2.00	2.00
Cable TV	2.00	2.00	2.00	2.00
Information Technology	9.00	9.00	10.00	10.00
Printing & Office Supplies	1.00	1.00	1.00	1.00
Fleet Maintenance	12.00	12.75	12.75	13.00
Finance & Accounting	8.50	8.50	8.50	8.50
Real Estate Assessment	5.00	5.00	5.00	5.00
Treasurer	8.75	8.75	8.75	8.75
Commissioner of Revenue	9.00	9.00	9.00	9.00
Police Department	89.00	89.00	88.75	88.75
Fire Department	80.00	83.00	83.00	83.00
Public Works	78.95	79.45	79.45	80.45
Social Services	0.62	1.00	1.00	1.00
Parks & Recreation	20.88	20.88	20.88	21.13
Historic Resources	3.95	3.95	3.95	4.55
Community Development & Planning	16.50	16.50	16.50	16.50
Economic Development	1.50	2.50	2.00	3.50
Education	1.85	1.85	1.85	1.85
Total General Fund	361.00	367.13	367.88	372.48
Wastewater Fund	8.35	8.15	8.15	8.15
Transit Fund	33.25	33.45	33.45	33.45
Stormwater Fund	0.70	0.70	0.70	1.70
Total Enterprise Funds	42.30	42.30	42.30	43.30
Total All Funds	403.30	409.43	410.18	415.78

FY 2021 Proposed Budget – City of Fairfax, Virginia

City of Fairfax and Fairfax County Contracts

Contract	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Proposed	Variance to Budget \$	Variance to Budget %
School Tuition Contract	\$ 48,906,010	\$ 48,287,277	\$ 49,987,309	\$ 53,314,927	\$ 5,027,650	10.41%
Library Services	882,920	897,376	925,166	971,424	74,048	8.25%
Joint Court Service	314,388	312,473	343,533	374,388	61,915	19.81%
Juvenile and Domestic Court	609,241	579,870	660,721	726,149	146,279	25.23%
Commonwealth Attorney	110,469	120,326	125,516	142,089	21,763	18.09%
Court Services and Custody	1,230,371	2,011,611	1,221,307	1,336,196	(675,415)	-33.58%
Fire and Rescue - Operations	(22,293)	194,000	194,000	164,000	(30,000)	-15.46%
Refuse Disposal	405,016	384,400	384,400	384,400	-	0.00%
Extension - County Agent	23,910	35,000	38,726	40,662	5,662	16.18%
Community Services Board	1,854,268	1,888,443	1,957,110	2,200,000	311,557	16.50%
Social Services	2,248,171	2,415,098	2,430,781	2,443,468	28,370	1.17%
Health Services	1,307,704	1,406,648	1,491,937	1,641,131	234,483	16.67%
Total	\$ 57,870,175	\$ 58,532,522	\$ 59,760,506	\$ 63,738,834	\$ 5,206,312	8.89%

Category Summary

Education	48,906,010	48,287,277	49,987,309	53,314,927	5,027,650	10.41%
Non Education	8,964,165	10,245,245	9,773,197	10,423,907	178,662	1.74%
Total	\$ 57,870,175	\$ 58,532,522	\$ 59,760,506	\$ 63,738,834	\$ 5,206,312	8.89%

FY 2021 Proposed Budget – City of Fairfax, Virginia

Combined Statement of Revenues and Expenditures - All Funds

Category	General Fund	Capital Funds*	Wastewater Fund	Transit Fund	Total
Revenues:					
General Property Tax	\$ 89,217,530				\$ 89,217,530
Other Local Taxes	37,222,013				37,222,013
Licenses, Permits & Fees	1,750,555				1,750,555
Fines & Forfeitures	1,383,772				1,383,772
Use of Money & Property	4,048,480		170,000		4,218,480
Charges for Services	3,904,384		9,425,825	384,750	13,714,959
Miscellaneous Revenue	283,900				283,900
State and Federal Aid	14,153,682	11,368,997		1,478,000	27,000,679
Transfers from Other Funds		7,391,625		2,459,250	9,850,875
Other Funding Sources	1,211,424	375,000	5,482,128		7,068,552
Use of Surplus/Appropriated Fund Bal	398,051				398,051
Total Revenue	\$ 153,573,791	\$ 19,135,622	\$ 15,077,953	\$ 4,322,000	\$ 192,109,365
Expenditures:					
Legislative	\$ 440,914				\$ 440,914
Judicial Administration	2,637,262				2,637,262
Electoral Board	403,771				403,771
General & Financial	10,859,300				10,859,300
Police Department	14,050,929				14,050,929
Fire & Rescue	15,243,334				15,243,334
Public Works	13,050,905				13,050,905
Social Services	7,725,060				7,725,060
Culture & Recreation	7,310,994				7,310,994
Community Development & Planning	3,219,711				3,219,711
Debt Service	1,133,973		1,457,004		2,590,977
Education	60,234,498				60,234,498
Interest & Uses - Capital Leases	4,751,779				4,751,779
Other Non-Departmental	231,389				231,389
Utility Service			4,800,645		4,800,645
Transit Service				4,583,252	4,583,252
Capital Projects	7,535,360	17,684,074	7,514,128		32,733,562
Transfer to Other Funds	4,744,613	(4,744,613)			-
Total Expenditures	\$ 153,573,791	\$ 12,939,461	\$ 13,771,777	\$ 4,583,252	\$ 184,868,282

Notes:

* Capital Funds also includes the Cable Fund, Old Town Fund, Transportation Tax Fund, and Stormwater Fund

FY 2021 Proposed Budget – City of Fairfax, Virginia

Projected Fund / Cash Balance - All Funds				
	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Proposed
General Fund				
Beginning Fund Balance	\$ 17,083,189	\$ 17,877,223	\$ 17,841,004	\$ 18,209,787
Surplus / Appropriated Fund Balance	-	608,423	-	398,051
Revenues - Non Fund Balance	142,770,783	144,725,066	147,715,670	153,175,740
Total Revenues	142,770,783	145,333,489	147,715,670	153,573,791
Expenditures	142,012,968	145,333,489	147,346,887	153,573,791
Encumbrances	-	(435,000)	-	-
Ending Fund Balance - Unassigned	\$ 17,841,004	\$ 16,833,800	\$ 18,209,787	\$ 17,811,735
Wastewater Fund				
Beginning Cash Balance	\$ 3,412,913	\$ 11,921,533	\$ 7,950,830	\$ 7,056,618
Revenues	9,912,748	16,922,683	13,548,101	15,077,953
Expenses	5,374,831	14,435,813	14,442,313	13,771,777
Adjustments for accrual activity	-	-	-	-
Ending Cash Balance	\$ 7,950,830	\$ 14,408,403	\$ 7,056,618	\$ 8,362,795
Transit Fund				
Beginning Cash Balance	\$ -	\$ 33,696	\$ 347,331	\$ 273,552
Revenues	4,250,137	4,005,475	3,890,475	4,322,000
Expenses	3,902,806	4,020,784	3,964,254	4,583,252
General Fund Transfer	-	-	-	-
Ending Cash Balance	\$ 347,331	\$ 18,387	\$ 273,552	\$ 12,300
Stormwater Fund				
Beginning Fund Balance	\$ 1,147,711	\$ 707,133	\$ 1,310,962	\$ 1,507,276
Revenues	1,767,758	1,859,895	1,954,380	2,113,891
Expenses	1,604,507	1,758,066	1,758,066	2,206,393
Less: Committed Fund Balance	-	(613,379)	-	-
Ending Fund Balance	\$ 1,310,962	\$ 195,583	\$ 1,507,276	\$ 1,414,774
Old Town Fund				
Beginning Fund Balance	\$ 370,520	\$ 7,146	\$ 155,777	\$ 159,584
Revenues	202,901	215,671	203,807	195,468
Expenses	417,644	200,000	200,000	355,052
Less: Committed Fund Balance	-	-	-	-
Ending Fund Balance	\$ 155,777	\$ 22,817	\$ 159,584	\$ -
Transportation Tax Fund				
Beginning Fund Balance	\$ 7,352,434	\$ 7,674,952	\$ 3,719,288	\$ 5,491,241
Revenues	4,699,011	4,763,829	4,726,206	4,869,266
Expenses	8,332,157	2,954,253	2,954,253	4,810,327
Ending Fund Balance	\$ 3,719,288	\$ 9,484,528	\$ 5,491,241	\$ 5,550,180
Cable TV Fund				
Beginning Fund Balance	\$ 612,250	\$ 522,829	\$ 759,232	\$ 751,732
Revenues	221,147	206,000	216,000	213,000
Expenses	74,165	200,000	223,500	180,000
Less: Committed Fund Balance	-	-	-	-
Ending Fund Balance	\$ 759,232	\$ 528,829	\$ 751,732	\$ 784,732

Comments on Projected Fund Balance - All Funds

General Fund:

The City projects balanced budgets in the proposed FY 2021 budget, which is largely the result of revenues generated by the slight improvement in Real Estate values, improved Personal Property Tax collections, FEMA reimbursements, increase in School State Aid and increase in Classroom Rental Fee. Surplus unassigned fund balance in the amount of \$398,051 will be used in FY 2021 to balance the General Fund budget. The result is a projected ending fund balance for June 30, 2021 of \$17.8m (12.0% of General Fund revenues).

Water & Wastewater Funds:

In FY 2008 and FY 2011, the City financed \$5.0m and \$24.0m respectively in bond financing for water and wastewater capital projects. The debt financing was structured to meet the City's water and wastewater capital needs and help grow cash reserves to industry recommended levels. After the sale of the City's water treatment plant and related assets to Loudoun Water in January 2014, the remaining balance due on the 2008 financing was paid off with a portion of the resulting proceeds. The remaining balance on the 2011 financing was refinanced and transferred to the Wastewater Fund as a revenue bond, supported by the cash flows of the Wastewater Fund.

In concert with the City's financial advisors, annual wastewater rate increases are recommended for the foreseeable future. As such, the FY 2020 Adopted budget included a 10% rate increase and the FY 2021 proposed budget recommends an 8% rate increase for the Wastewater Fund. The Wastewater Fund rate increase is necessary due to additional costs associated with the City's mandated portion of capital improvements at the Noman M. Cole Jr., Pollution Control Plant (wastewater treatment facility) and improvement projects for the collection system as well as the increased debt service on the 2011 financing.

City of Fairfax water customers became retail water customers of Fairfax Water in January 2014 when the City bought into Fairfax Water's system and sold its water utility assets to Fairfax Water and Loudoun Water; the City's Water Utility effectively ceased operations at that time and was not included in the FY 2016 budget and thereafter.

Transit Fund:

This fund maintains a minimal cash balance. The transit system operates at a deficit, requiring transfers from the State and the Transportation Tax Fund.

Stormwater Fund:

The FY 2021 proposed budget reflects 3.25¢, an increase of .25¢, (equivalent to approximately \$2.1m) on the real estate tax rate dedicated to fund stormwater projects. Expenditures of \$2.1m have been recommended for improvements relating to stormwater infrastructure.

Comments on Projected Fund Balance - All Funds (continued)

Old Town Fund:

This fund was established to fund services and City initiated commercial projects in the Old Town District. The City Council established the Old Town Service District in 2000 which levies special assessment taxes against properties located in Old Town Fairfax; the original sunset date for the Old Town Service District is June 30, 2020. The FY 2021 proposed budget assumes the OTSD will be reinstated in FY 2021 and remain in force for an additional 20 year period.

Transportation Tax Fund:

The City Council established the Transportation Tax Fund as part of the FY 2010 Adopted Budget, which levied an additional 8 cents per \$100 of assessed value on all commercial and industrial properties, located in the City of Fairfax. During the FY 2011 budget process, this rate was reduced by 2.5 cents from 8 to 5.5 cents per \$100 of assessed value. The rate increased to 9.5¢ per \$100 of assessed value for FY 2017, 10.5¢ per \$100 of assessed value for FY 2018, 11.5¢ per \$100 of assessed value for FY 2019 and 12.5¢ of assessed value for FY 2020 (maximum allowed by state). For FY 2021 the proposed rate remains 12.5¢ per \$100 of assessed value. All residential properties including apartment buildings are excluded from this tax. By approving HB 3202 and HB 2479 the General Assembly authorized Northern Virginia Transportation Authority (NVTa) members to raise revenue, by enacting a local ordinance levying the additional commercial tax. The revenue collected by the jurisdiction imposing this tax and any fund balance carried forward is to be used solely for transportation projects. A preliminary set of projects has been approved by the City Council and are currently in the design and right-of-way acquisition phase.

HB 2313, as amended by the Governor went into effect July 1, 2013. The bill contains statewide and regional revenue components that will provide roughly \$840 million annually for transportation funding by FY 2021, as well as a regional component for Northern Virginia which will provide another \$300 - \$350 million annually.

The additional revenue generated for Northern Virginia will result from the state imposing an additional state sales tax of 0.7%, an additional 2.0% state transient occupancy tax, and an additional state recordation fee equal to \$0.15 per \$100 of the value of the real property for which the deed, instrument, or writing is being recorded. The additional revenues are deposited into a Northern Virginia Transportation Authority Fund, with 30% of the funds being distributed to the member localities for use on transportation projects, and the remainder to be used for regional transportation projects. The 30% allocation will be distributed to the individual localities provided that locality imposes its commercial/industrial tax at the maximum rate of 12.5¢ per \$100 of assessed value (or dedicated an equal amount of revenue from an alternate source). In general, the revenue allocated to each jurisdiction may be used for (1) transportation projects which increase capacity and (2) costs related to transit (i.e. CUE expenses).

FY 2021 Proposed Budget – City of Fairfax, Virginia
All Funds Summary - Revenues

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Proposed
General Fund Revenues				
General Property Tax	\$ 81,307,791	\$ 83,682,991	\$ 85,165,097	\$ 89,217,530
Other Local Taxes	36,356,981	36,516,264	36,482,510	37,222,013
Licenses, Permits & Fees	1,368,526	1,594,687	1,697,115	1,750,555
Fines & Forfeitures	1,312,019	1,460,660	1,403,800	1,383,772
Use of Money & Property	3,614,464	3,457,000	4,082,201	4,048,480
Charges for Services	3,943,282	3,906,456	3,966,919	3,904,384
Miscellaneous Revenue	385,376	185,372	266,172	283,900
State and Federal Aid	13,272,473	12,841,252	13,518,682	14,153,682
Other Financing Sources	1,209,872	1,080,384	1,133,174	1,211,424
Appropriated Fund Balance	-	608,423	-	398,051
Total General Fund Revenues	142,770,783	145,333,489	147,715,670	153,573,791
Wastewater				
Operating Revenue	7,867,131	8,265,683	8,100,000	7,873,200
Availability Charges	1,487,324	325,000	2,656,028	1,552,625
Other Revenues	558,293	475,000	192,073	170,000
Other Financing Sources	-	7,857,000	2,600,000	5,482,128
Total Wastewater	9,912,748	16,922,683	13,548,101	15,077,953
Transit				
Daily Receipts	377,401	475,000	360,000	375,000
Miscellaneous	10,172	4,200	4,200	9,750
State Revenues (NVTC)	628,000	628,000	628,000	728,000
George Mason University	750,897	750,000	750,000	750,000
Transfers In	2,483,667	2,148,275	2,148,275	2,459,250
General Fund Support	-	-	-	-
Total Transit	4,250,137	4,005,475	3,890,475	4,322,000
Other Funds				
Stormwater Fund	1,767,758	1,859,895	1,954,380	2,113,891
Transportation Tax Fund	4,699,011	4,763,829	4,726,206	4,869,266
Old Town Fund	202,901	215,671	203,807	195,468
Cable Fund	221,147	206,000	216,000	213,000
Capital Fund (outside sources)	26,982,121	6,593,011	6,593,011	11,743,997
Total Other Funds	33,872,938	13,638,406	13,693,404	19,135,622
Total Revenues	\$ 190,806,606	\$ 179,900,053	\$ 178,847,649	\$ 192,109,365

Totals may vary due to immaterial rounding

FY 2021 Proposed Budget – City of Fairfax, Virginia

All Funds Summary - Expenditures				
	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Proposed
General Fund Expenditures				
Legislative	\$ 350,553	\$ 429,636	\$ 444,541	\$ 440,914
Judicial Administration	2,312,434	3,082,720	2,409,517	2,637,262
Electoral Board	280,702	402,775	403,637	403,771
General & Financial	10,207,745	10,751,105	11,009,694	10,859,300
Police Department	12,517,419	13,907,436	14,184,788	14,050,929
Fire & Rescue	14,105,698	15,221,342	15,283,878	15,243,334
Public Works	12,047,712	13,124,999	13,163,239	13,050,905
Social Services	6,698,873	7,241,405	7,299,972	7,725,060
Culture & Recreation	6,788,257	6,939,401	6,921,908	7,310,994
Community Development & Planning	2,478,053	3,174,802	3,203,487	3,219,711
Debt Service	1,681,295	1,153,605	1,153,605	1,133,973
Education	55,127,847	55,370,014	56,974,743	60,234,498
Interest and Uses - Capital Leases	5,492,609	5,293,546	5,141,893	4,751,779
Other Non Departmental	83,964	(901,656)	(1,604,426)	231,389
Fund Transfers	11,839,807	10,142,360	11,356,412	12,279,973
Total General Fund Expenditures	142,012,968	145,333,489	147,346,887	153,573,791
Wastewater				
County Wastewater Contract	2,205,110	2,499,192	2,499,192	2,749,111
Capital Improvements	(159,505)	7,857,000	7,857,000	7,514,128
Line Maintenance	1,110,659	1,122,751	1,137,751	1,128,719
Administration & Engineering	967,533	1,088,526	1,080,026	922,815
Debt Service	1,251,034	1,868,344	1,868,344	1,457,004
Total Wastewater	5,374,831	14,435,813	14,442,313	13,771,777
Transit	3,902,806	4,020,784	3,964,254	4,583,252
Other Funds				
Stormwater Fund	1,604,507	1,758,066	1,758,066	2,206,393
Transportation Tax Fund	8,332,157	2,954,253	2,954,253	4,810,327
Old Town Fund	417,644	200,000	200,000	355,052
Cable Fund	74,165	200,000	223,500	180,000
Capital Funding (outside sources)	26,982,121	6,078,011	14,972,275	10,132,302
Total Other Funds	37,410,594	11,190,330	20,108,094	17,684,074
Less Fund Transfers	(4,239,786)	(4,433,998)	(4,548,050)	(4,744,613)
Total Expenditures	\$ 184,461,413	\$ 170,546,418	\$ 181,313,498	\$ 184,868,281

Totals may vary due to immaterial rounding

FY 2021 Proposed Budget – City of Fairfax, Virginia
General Fund - Summary of Revenues and Expenditures

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Proposed
Revenues				
General Property Tax	\$ 81,307,791	\$ 83,682,991	\$ 85,165,097	\$ 89,217,530
Other Local Taxes	36,356,981	36,516,264	36,482,510	37,222,013
Licenses, Permits & Fees	1,368,526	1,594,687	1,697,115	1,750,555
Fines & Forfeitures	1,312,019	1,460,660	1,403,800	1,383,772
Use of Money & Property	3,614,464	3,457,000	4,082,201	4,048,480
Charges for Services	3,943,282	3,906,456	3,966,919	3,904,384
Miscellaneous Revenue	385,376	185,372	266,172	283,900
State and Federal Aid	13,272,473	12,841,252	13,518,682	14,153,682
Other Financing Sources	1,209,872	1,080,384	1,133,174	1,211,424
Use of Surplus/Appropriated Fund Bal	-	608,423	-	398,051
Total Revenues	\$ 142,770,783	\$ 145,333,489	\$ 147,715,670	\$ 153,573,791
Expenditures				
Legislative	\$ 350,553	\$ 429,636	\$ 444,541	\$ 440,914
Judicial Administration	2,312,434	3,082,720	2,409,517	2,637,262
Electoral Board	280,702	402,775	403,637	403,771
General & Financial	10,207,745	10,751,105	11,009,694	10,859,300
Police Department	12,517,419	13,907,436	14,184,788	14,050,929
Fire & Rescue	14,105,698	15,221,342	15,283,878	15,243,334
Public Works	12,047,712	13,124,999	13,163,239	13,050,905
Social Services	6,698,873	7,241,405	7,299,972	7,725,060
Culture & Recreation	6,788,257	6,939,401	6,921,908	7,310,994
Community Development & Planning	2,478,053	3,174,802	3,203,487	3,219,711
Debt Service	1,681,295	1,153,605	1,153,605	1,133,973
Education	55,127,847	55,370,014	56,974,743	60,234,498
Interest and Uses - Capital Leases	5,492,609	5,293,546	5,141,893	4,751,779
Other Non Departmental	83,964	(901,656)	(1,604,426)	231,389
Transfer to CIP	7,600,021	5,708,362	6,808,362	7,535,360
Transfer to Stormwater	1,839,877	1,824,600	1,954,380	2,113,891
Transfer to Old Town Dist.	196,813	215,671	203,807	195,468
Transfer to Trans. R/E Tax Fund	2,203,096	2,393,727	2,389,863	2,435,254
Total Expenditures	\$ 142,012,968	\$ 145,333,489	\$ 147,346,887	\$ 153,573,791

FY 2021 Proposed Budget – City of Fairfax, Virginia
City of Fairfax, Virginia - General Fund Budget Review by Category

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Proposed
Revenues				
Real Estate Revenues	\$ 69,553,611	\$ 71,215,320	\$ 72,905,317	\$ 76,522,179
Personal Property	11,754,180	12,467,671	12,259,780	12,695,351
Other Local Taxes	36,356,981	36,516,264	36,482,510	37,222,013
Licenses, Permits, and Fees	1,368,526	1,594,687	1,697,115	1,750,555
Fines and Forfeitures	1,312,019	1,460,660	1,403,800	1,383,772
Use of Money and Property	3,614,464	3,457,000	4,082,201	4,048,480
Charges for Services	3,943,282	3,906,456	3,966,919	3,904,384
Miscellaneous Revenue	385,376	185,372	266,172	283,900
State Revenue	12,837,889	12,514,077	13,099,798	13,901,075
Federal Revenue	434,584	327,175	418,884	252,607
Other Financing Sources	1,209,872	1,080,384	1,133,174	1,211,424
Appropriated Fund Balance	-	608,423	-	398,051
Total Revenues	\$ 142,770,783	\$ 145,333,489	\$ 147,715,670	\$ 153,573,791
Expenditures				
Compensation	\$ 34,254,645	\$ 34,798,567	\$ 35,213,214	\$ 36,202,924
Fringe Benefits	13,243,843	15,666,256	15,295,412	16,404,870
Non Education County Contracts	8,964,165	10,245,245	9,773,197	10,423,907
Transfer to Other Funds (Storm, DT, Trans Tax)	4,239,786	4,433,998	4,548,050	4,744,613
Senior Tax Relief	943,087	1,095,000	995,000	1,004,900
Education:				
Tuition Contract	48,906,010	48,287,277	49,987,309	53,314,927
School Debt Service	4,514,070	5,422,528	5,307,405	5,276,301
School Capital Lease	697,359	561,934	561,934	561,388
General Debt Service	1,681,295	1,153,605	1,153,605	1,133,973
General Capital Lease	5,492,609	5,293,546	5,141,893	4,751,779
Capital Budget - GF Transfer	7,600,021	5,708,362	6,808,362	7,535,360
Other (Contracts, Fuels, Utilities, Supplies, etc.)	11,476,078	12,667,171	12,561,506	12,218,850
Total Expenditures	\$ 142,012,968	\$ 145,333,489	\$ 147,346,887	\$ 153,573,791
Surplus / (Deficit)	\$ 757,815	\$ -	\$ 368,783	\$ -

FY 2021 Proposed Budget – City of Fairfax, Virginia

General Fund Expenditure Summary by Cost Center

Agency Title	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Proposed	Variance to Budget \$	Variance to Budget %
Legislative						
City Council	\$ 151,483	\$ 221,397	\$ 233,397	\$ 232,442	\$ 11,045	4.99%
City Clerk	<u>199,070</u>	<u>208,239</u>	<u>211,144</u>	<u>208,473</u>	<u>233</u>	<u>0.11%</u>
Total Legislative	\$ 350,553	\$ 429,636	\$ 444,541	\$ 440,914	\$ 11,278	2.63%
Judicial Administration						
General District Court	\$ 47,965	\$ 58,440	\$ 58,440	\$ 58,440	\$ -	0.00%
Joint Court Service	314,388	312,473	343,533	374,388	61,915	19.81%
Juvenile & Domestic Court	609,241	579,870	660,721	726,149	146,279	25.23%
Commonwealth Attorney	110,469	120,326	125,516	142,089	21,763	18.09%
Court Services & Custody	<u>1,230,371</u>	<u>2,011,611</u>	<u>1,221,307</u>	<u>1,336,196</u>	<u>(675,415)</u>	<u>-33.58%</u>
Total Judicial Administration	\$ 2,312,434	\$ 3,082,720	\$ 2,409,517	\$ 2,637,262	\$ (445,458)	-14.45%
Electoral Board						
Electoral Board	\$ 280,702	\$ 402,775	\$ 403,637	\$ 403,771	\$ 996	0.25%
General & Financial						
City Manager	\$ 558,345	\$ 517,876	\$ 654,106	\$ 748,519	\$ 230,643	44.54%
Economic Development	613,921	983,731	983,731	985,071	1,340	0.14%
City Attorney	482,630	514,758	525,800	532,000	17,242	3.35%
Public Audit of Accounts	67,385	86,688	86,688	86,466	(221)	-0.25%
Personnel	820,248	849,607	849,607	924,013	74,405	8.76%
Communications	348,466	407,732	407,433	423,698	15,966	3.92%
Cable TV	317,590	329,622	329,517	328,271	(1,351)	-0.41%
Risk Management	476,839	316,439	314,235	342,759	26,319	8.32%
Telephone	80,851	77,922	77,922	80,532	2,610	3.35%
Information Technology	2,171,643	2,175,756	2,178,749	1,739,788	(435,969)	-20.04%
Printing & Office Supplies	239,780	257,196	257,196	275,484	18,288	7.11%
Fleet Maintenance	-	-	-	-	-	0.00%
Finance	1,007,871	1,001,674	1,001,674	1,102,411	100,737	10.06%
Real Estate	748,668	751,582	854,434	736,752	(14,830)	-1.97%
Treasurer	931,939	1,034,127	1,024,832	1,058,574	24,447	2.36%
Commissioner of Revenue	1,140,560	1,248,044	1,255,944	1,274,537	26,494	2.12%
Retirement Expenses	171,989	178,350	187,825	200,425	22,075	12.38%
Pool Maintenance	<u>29,020</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>0.00%</u>
Total General and Financial	\$ 10,207,745	\$ 10,751,105	\$ 11,009,694	\$ 10,859,300	\$ 108,194	1.01%
Police						
Police Administration	\$ 1,406,859	\$ 1,840,815	\$ 1,913,463	\$ 1,683,541	\$ (157,273)	-8.54%
Technical Services	4,288,062	4,605,174	4,707,272	4,637,932	32,759	0.71%
Field Operations	<u>6,822,498</u>	<u>7,461,448</u>	<u>7,564,053</u>	<u>7,729,456</u>	<u>268,008</u>	<u>3.59%</u>
Total Police	\$ 12,517,419	\$ 13,907,436	\$ 14,184,788	\$ 14,050,929	\$ 143,493	1.03%

FY 2021 Proposed Budget – City of Fairfax, Virginia

General Fund Expenditure Summary by Cost Center

Agency Title	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Proposed	Variance to Budget \$	Variance to Budget %
Fire & Rescue						
Administration	\$ 1,740,243	\$ 1,883,429	\$ 1,895,429	\$ 1,758,550	\$ (124,879)	-6.63%
Fire Operations	10,644,780	11,403,070	11,520,152	11,417,116	14,046	0.12%
Code Administration	<u>1,720,675</u>	<u>1,934,843</u>	<u>1,868,297</u>	<u>2,067,668</u>	<u>132,826</u>	<u>6.86%</u>
Total Fire & Rescue	\$ 14,105,698	\$ 15,221,342	\$ 15,283,878	\$ 15,243,334	\$ 21,992	0.14%
Public Works						
Asphalt & Concrete Maint.	\$ 2,069,867	\$ 2,407,601	\$ 2,415,601	\$ 2,462,176	\$ 54,575	2.27%
Snow Removal	378,181	456,819	355,289	387,290	(69,529)	-15.22%
Storm Drainage	940,621	948,720	948,720	1,004,278	55,558	5.86%
Signs, Signal, and Lighting	2,167,789	2,219,571	2,219,571	2,126,756	(92,815)	-4.18%
Refuse Collection	2,884,285	3,070,230	3,112,709	3,152,992	82,762	2.70%
Facility Maintenance	1,717,145	1,673,330	1,645,930	1,637,651	(35,679)	-2.13%
R.O.W. & Grounds	1,147,046	1,181,496	1,226,496	1,316,132	134,636	11.40%
Administration	750,337	1,167,231	1,238,922	963,629	(203,602)	-17.44%
Private Development OS	<u>(7,560)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total Public Works	\$ 12,047,712	\$ 13,124,999	\$ 13,163,239	\$ 13,050,905	\$ (74,093)	-0.56%
Social Services						
Health Department	\$ 1,307,704	\$ 1,406,648	\$ 1,491,937	\$ 1,641,131	\$ 234,483	16.67%
Commission for Women	1,048	2,350	2,350	2,350	-	0.00%
Community Services Board	1,854,268	1,888,443	1,957,110	2,200,000	311,557	16.50%
Tax Relief	943,087	1,095,000	995,000	1,004,900	(90,100)	-8.23%
Human Services Coordinator	167,825	226,237	211,439	215,059	(11,178)	-4.94%
Social Services	2,401,031	2,587,727	2,603,410	2,620,958	33,231	1.28%
County Agent	<u>23,910</u>	<u>35,000</u>	<u>38,726</u>	<u>40,662</u>	<u>5,662</u>	<u>16.18%</u>
Total Social Services	\$ 6,698,873	\$ 7,241,405	\$ 7,299,972	\$ 7,725,060	\$ 483,655	6.68%
Culture and Recreation						
Administration	\$ 2,303,466	\$ 2,486,284	\$ 2,481,154	\$ 2,584,646	\$ 98,362	3.96%
Special Events	876,830	800,405	854,905	880,130	79,725	9.96%
Facilities	636,077	619,261	619,261	632,540	13,279	2.14%
Park/Ballfield Maintenance	1,449,985	1,434,786	1,414,572	1,488,469	53,683	3.74%
Library	882,920	897,376	925,166	971,424	74,048	8.25%
Historic Resources	<u>638,980</u>	<u>701,289</u>	<u>626,850</u>	<u>753,786</u>	<u>52,496</u>	<u>7.49%</u>
Total Culture and Recreation	\$ 6,788,257	\$ 6,939,401	\$ 6,921,908	\$ 7,310,994	\$ 371,593	5.35%
Community Development and Planning						
Planning & Design Review	\$ 1,369,257	\$ 1,988,195	\$ 2,016,880	\$ 2,011,533	\$ 23,338	1.17%
Current Planning	<u>1,108,796</u>	<u>1,186,607</u>	<u>1,186,607</u>	<u>1,208,178</u>	<u>21,571</u>	<u>1.82%</u>
Total CD & P	\$ 2,478,053	\$ 3,174,802	\$ 3,203,487	\$ 3,219,711	\$ 44,909	1.41%

FY 2021 Proposed Budget – City of Fairfax, Virginia

General Fund Expenditure Summary by Cost Center

Agency Title	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Proposed	Variance to Budget \$	Variance to Budget %
Education						
School Board	\$ 982,408	\$ 1,078,275	\$ 1,098,095	\$ 1,061,883	\$ (16,392)	-1.52%
Tuition	48,906,010	48,287,277	49,987,309	53,314,927	5,027,650	10.41%
Capital Outlay	28,000	20,000	20,000	20,000	-	0.00%
School - Interest on Leases	98,814	86,664	86,664	76,439	(10,225)	-11.80%
School - Uses from Leases	598,545	475,270	475,270	484,949	9,679	2.04%
School Debt Service	<u>4,514,070</u>	<u>5,422,528</u>	<u>5,307,405</u>	<u>5,276,301</u>	<u>(146,227)</u>	<u>-2.70%</u>
Total Education	\$ 55,127,847	\$ 55,370,014	\$ 56,974,743	\$ 60,234,498	\$ 4,864,484	8.79%
Debt Service						
General Debt Service	\$ 1,681,295	\$ 1,153,605	\$ 1,153,605	\$ 1,133,973	\$ (19,632)	-1.70%
Non-Departmental						
Interest on Leases	\$ 1,901,633	\$ 1,829,804	\$ 1,678,151	\$ 1,500,318	\$ (329,486)	-18.01%
Uses From Leases	3,590,976	3,463,743	3,463,743	3,251,461	(212,282)	-6.13%
Regional Agencies	173,316	181,280	196,990	196,098	14,818	8.17%
Salary Vacancy	-	(1,009,065)	(1,127,545)	103,503	1,112,568	110.26%
Reserve / Budget Cut	(89,352)	(73,871)	(673,871)	(68,212)	5,659	7.66%
Capital Budget	7,600,021	5,708,362	6,808,362	7,535,360	1,826,998	32.01%
Transfer to Other Funds	<u>4,239,786</u>	<u>4,433,998</u>	<u>4,548,050</u>	<u>4,744,613</u>	<u>310,615</u>	<u>7.01%</u>
Total Non-Departmental	\$ 17,416,380	\$ 14,534,250	\$ 14,893,879	\$ 17,263,141	\$ 2,728,891	18.78%
Total General Fund Expenditures	\$ 142,012,968	\$ 145,333,489	\$ 147,346,887	\$ 153,573,791	\$ 8,240,302	5.67%

FY 2021 Proposed Budget – City of Fairfax, Virginia

History of General Fund Revenues by Category

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	2019 Actual	2020 Estimate	2021 Proposed
Real Estate	\$ 51,075,000	\$ 57,072,395	\$ 59,505,606	\$ 61,441,513	\$ 64,699,575	\$ 66,790,301	\$ 67,892,659	\$ 69,783,177	\$ 73,190,317	\$ 76,762,179
Personal Property	9,944,909	10,377,334	10,243,702	10,171,214	10,777,155	11,447,025	11,511,625	11,524,614	11,974,780	12,455,351
Sales Tax	10,200,696	10,263,955	11,580,673	11,181,816	11,283,271	11,276,435	11,721,703	11,836,812	11,953,053	12,194,283
BPOL	8,554,669	8,932,634	8,709,712	8,740,824	8,838,556	8,698,368	8,745,395	9,344,777	9,550,412	9,500,000
Meals Tax	5,252,922	5,553,975	5,703,399	5,771,329	5,918,534	5,972,064	5,967,535	6,374,777	6,493,006	6,500,000
Other Local Taxes	8,560,379	8,384,251	8,375,385	8,543,760	8,511,155	8,563,296	8,827,582	8,800,615	8,486,039	9,027,730
Licenses, Permits, and Fees	1,540,689	1,408,601	1,434,496	1,300,349	1,341,098	1,427,234	1,678,675	1,368,526	1,697,115	1,750,555
Fines & Forfeitures	1,288,331	1,148,262	1,113,719	1,233,802	1,232,773	1,344,266	1,408,265	1,312,019	1,403,800	1,383,772
Use of Money & Property	1,947,934	2,162,378	2,696,575	2,725,994	2,661,993	2,460,115	2,741,250	3,614,464	4,082,201	4,048,480
Charges for Services	3,176,925	3,249,168	3,049,479	3,304,373	3,387,913	3,388,964	3,744,262	3,943,282	3,966,919	3,904,384
Intergovernmental	10,837,393	11,318,838	11,480,641	11,854,303	12,101,966	12,927,118	13,382,207	13,272,473	13,518,682	14,153,682
Other Financing Sources / Misc.	1,245,630	1,152,263	1,043,308	1,460,877	1,741,602	1,222,088	1,449,854	1,595,248	1,399,346	1,495,324
Appropriated Fund Balance	1,926,941	-	1,260,278	1,164,306	-	-	-	-	-	398,051
Total Revenue	\$115,552,418	\$121,024,054	\$126,196,973	\$128,894,460	\$ 132,495,591	\$135,517,274	\$139,071,012	\$142,770,783	\$147,715,670	\$153,573,791

FY 2021 Proposed Budget – City of Fairfax, Virginia

History of General Fund Expenditures by Department

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Proposed
Legislative	\$ 191,402	\$ 173,874	\$ 224,144	\$ 230,344	\$ 253,490	\$ 245,332	\$ 322,224	\$ 350,553	\$ 444,541	\$ 440,914
Judicial Administration	1,812,456	2,002,629	2,063,179	2,523,536	2,619,067	2,760,268	2,849,197	2,312,434	2,409,517	2,637,262
Electoral	132,424	153,764	219,437	223,474	218,114	262,843	291,973	280,702	403,637	403,771
General Government	6,512,592	6,691,588	6,772,441	6,783,080	8,401,562	8,827,143	9,773,569	10,207,745	11,009,694	10,859,300
Police	10,413,039	10,802,452	11,219,396	12,116,608	11,894,981	11,479,277	11,917,359	12,517,419	14,184,788	14,050,929
Fire	11,517,467	11,425,326	11,886,181	13,130,471	13,430,593	13,280,819	13,834,689	14,105,698	15,283,878	15,243,334
Public Works	10,296,840	10,615,805	11,135,575	11,662,603	12,028,378	11,554,148	12,213,709	12,047,712	13,163,239	13,050,905
Social Services	4,666,290	4,757,820	5,139,750	5,243,811	5,541,941	5,794,872	6,428,426	6,698,873	7,299,972	7,725,060
Culture and Recreation	4,680,062	5,053,562	5,186,835	5,469,026	5,981,666	6,241,211	6,427,355	6,788,257	6,921,908	7,310,994
Planning & Development	1,902,438	2,012,348	1,864,014	1,926,060	2,127,517	2,132,379	2,393,712	2,478,053	3,203,487	3,219,711
Education	46,428,547	48,908,083	51,262,702	52,628,494	53,813,860	52,940,376	54,473,906	55,127,847	56,974,743	60,234,498
Transfer to Other Funds	3,586,327	5,230,436	4,834,425	7,645,848	6,908,270	8,912,947	11,586,202	11,839,807	11,356,412	12,279,973
Other	7,563,853	7,724,731	7,473,292	6,613,618	5,675,021	6,593,584	6,407,686	7,257,868	4,691,072	6,117,141
Total Expenditures	\$ 109,703,737	\$ 115,552,418	\$ 119,281,371	\$ 126,196,973	\$ 128,894,460	\$ 131,025,199	\$ 138,920,007	\$ 142,012,968	\$ 147,346,887	\$ 153,573,791

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